SEP 3 0 2005

Docket No.: 20402-00625-US

(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:

Masaharu Ikeda

Application No.: 09/876,160

Confirmation No.: 6709

Filed: June 8, 2001

Art Unit: 2644

For: CAPACITOR MICROPHONE

Examiner: C. P. Chau

AMENDMENT IN RESPONSE TO NON-FINAL OFFICE ACTION

MS Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

In response to the Office Action dated June 2, 2005, please amend the above-identified U.S. patent application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 3 of this paper.